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CENTRAL BOARD OF REVENUE

NOTIFICATIONS

CUSTOMS

New Delhi, the 3rd December 1957

S.R.O. 3850.—In exercise of the powers conferred by Section 75 of the Sea Customs Act, 1878 (8 of 1878) as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following rules for passing free of import duty baggage landed at Customs Sea Ports by tourists from foreign ports, namely:—

1. (i) These rules may be called the Tourist Baggage Rules, 1957.
(ii) They shall come into force on the 1st January, 1958.
(iii) These rules unless the Central Board of Revenue otherwise directs, shall not apply to a person coming from an Asian or an African country.

2. For the purpose of these rules, the term 'tourist' shall mean any person without distinction as to race, sex, language or religion, not normally resident in India who enters India for a stay of not less than 24 hours and not more than 6 months in the course of any 12 months period, for legitimate non-immigrant purposes such as touring, recreation, sports, health, family reasons, study, religious pilgrimages or business.

3. The bonafide baggage of a tourist may be exempted from Customs duty up to the extent specified in these rules where such baggage accompanies the passenger, does not form part of the cargo, is not included in the manifest and is declared in the proper form, unless the proper officer of Customs in any case otherwise directs.

4. In the case of a husband and wife travelling together, separate allowances up to the extent specified in these rules may be admitted but no such allowances are admissible separately to children dependent on their parents and travelling with them.

5. The following articles imported as baggage by a tourist may be allowed free of Customs duty provided they are his property, were in his possession

abroad, and are imported by him for his own personal use and not for sale, exchange or gift, and do not exceed the scale specified below, namely:—

- | | |
|---|---|
| (1) Cigarettes | 200 |
| (2) Cigars | 50 |
| (3) Tobacco | 1 lb. |
| (4) Alcohol | One regular bottle of wine and one quarter litre of spirits (1/3rd bottle). |
| (5) Medicines and perfumes | For personal use in reasonable quantities. |
| (6) One still camera and/or one cine camera | |
| (7) Unexposed films | 5 rolls of film or 12 plates for the still camera and 2 reels of film for the cinematograph camera. |
| (8) One watch and/or one clock (bedside time-piece). | |
| (9) One portable typewriter | |
| (10) One tape-recorder | |
| (11) One portable radio | |
| (12) One portable musical instrument. | |
| (13) One portable gramophone with ten records. | |
| (14) Jewellery not exceeding Rs. 10,000/- in value. | |
| (15) One tent and other camping equipment. | |
| (16) Sporting gear, e.g., one sporting fire arm with 50 cartridges, golf sticks, 2 tennis rackets, one fishing outfit, 1 pair of binoculars and other similar articles. | |
| (17) Wearing apparel and bedding | For personal use. |
| (18) Extra allowance (articles other than consumable stores specified under items 1 to 5 and 7 above). | Not exceeding Rs. 500/- in value. |

6. In addition to the articles specified in rule 5 a tourist may also be allowed to import free of duty gifts or travel souvenirs not exceeding Rs. 200 in value.

7. (a) Notwithstanding the provisions of rules 5 and 6 above, no article of a high value such as tape-recorders, radios, etc., shall be passed free of Customs duty unless the tourist gives an undertaking in writing to re-export them out of India, or, if he fails to re-export them, to pay up the Customs duty leviable thereon.

(b) Every tourist shall be given on arrival and after the examination of his baggage, a list of articles of high value brought by him, signed by the Customs officer who examines his baggage. If no such article of high value is imported, a nil list, similarly signed, will be given. Unless the list is produced by the tourist to the Customs officer at the time of examination of his baggage on his departure from India, along with the articles, if any, listed therein, his baggage may not be allowed clearance through the Customs for export.

8. Notwithstanding anything to the contrary in the foregoing rules, bona fide baggage and goods eligible for the concessions under the foregoing provisions and landed at any Customs port within two months before or after the arrival of the tourist in India, may be passed subject to the condition applicable to baggage accompanying a passenger, provided the Customs Collector is satisfied that they could not be brought along with the tourist due to reasons entirely beyond his control.

[No. 295.]

S.R.O. 3851.—In exercise of the powers conferred by section 75 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following

rules for passing free of import duty baggage landed at customs seaports by passengers from foreign ports, other, than those in the Portuguese possessions in India, or in Ceylon or Pakistan, namely:—

- (1) These rules may be called the Passengers (Non-tourist) Baggage Rules, 1957.
- (2) They shall come into force on the 1st January, 1958.
- (3) They shall not apply to those passengers to whom the Tourist Baggage Rules, 1957, apply.

2. The *bona fide* baggage of a passenger may be exempted from customs duty up to the extent specified in these rules where such baggage accompanies the passenger, does not form part of the cargo, is not included in the manifest and is declared in the proper form, unless the proper officer of Customs in any case otherwise directs.

3. In the case of a husband and a wife travelling together, separate allowances upto the extent specified in these rules may be admitted, but no such allowances are admissible separately to children dependent on their parents and travelling with them.

4. The following articles imported as baggage by a passenger may be allowed free of customs duty provided that they are his property, were in his possession abroad, are imported by him for his own personal use and not for sale, exchange or gift, and do not exceed the scale specified below, namely:—

(i) consumable stores,

- (a) Cigarettes not exceeding 100
or cigars not exceeding 25
or beedies not exceeding 250
or tobacco not exceeding $\frac{1}{2}$ lb.
or snuff not exceeding 20 tolas;

NOTE: The free allowance specified above may be shared in any combination of the five products, the different quantities indicated being deemed equivalent.

- (b) provisions including confectionery, not exceeding Rs. 50/- in value, subject to a maximum in Rs. 15/- for confectionery;
- (c) medicines in use by the passenger in open bottle or package, in reasonable quantities not exceeding Rs. 30/- in value in all;
- (d) alcoholic liquors not exceeding one quart; and
- (e) perfumed spirit including toilet water in quantity not exceeding half a pint or Rs. 30/- in value;

(ii) exposed, or exposed and developed films (including those for home cinemas) and prints of incidents of the passenger's travels abroad, or of a purely personal interest like family photographs;

(iii) the following used personal effects which show definite signs of use:—

- (a) wearing apparel and bedding (excluding floor rugs and carpets),
- (b) two watches or a watch and a travelling clock, each not exceeding Rs. 200/- in value,
- (c) one camera in the use of the passenger, not exceeding Rs. 750/- in value,
- (d) One portable type-writer, and
- (e) jewellery not exceeding Rs. 5,000/- in value:

Provided that the jewellery has before import been in the passenger's own personal use for not less than one year, is not imported for sale, exchange or gift and will be re-exported with the passenger if he is a temporary visitor to the country:

Provided further that the Customs Collector may, where he is so satisfied by reason of the status of a passenger, allow jewellery exceeding Rs. 5,000/- in value to such passenger.

5. In addition to the articles specified in rule 4 a passenger may also be allowed to import free of duty at the discretion of the Customs Collector as baggage, articles not covered by rule 4 (i) and not exceeding Rs. 500/- in value, provided that the articles are not imported for sale or exchange and are such as could reasonably be treated as baggage or are of a kind normally used for making gifts or as souvenirs. Such articles may include a clock, a watch, a fountain pen, cutlery, crockery, kitchen utensils, portable cooking stoves, electric iron, portable gramophones, toys, pictures, glassware, new textiles or any other similar articles of every day use. A passenger shall not be entitled under this rule to import without payment of duty a large number of units of the same article even though their total value may be within the free allowance. Articles like arms and ammunition, furniture, refrigerators, radios, motor cars, motor cycles, and unexposed films (exceeding a few spools) shall not be passed free as baggage, but shall be charged to duty.

6. (1) Notwithstanding anything to the contrary in the foregoing rules, *bona fide* baggage and goods eligible for the concessions under the foregoing provisions, and landed at any customs port within two months before or after the arrival of a passenger in India may be passed, subject to the condition applicable to baggage accompanying a passenger, at the discretion of the Customs Collector.

(2) The period of two months referred to in sub-rule (1) may be increased by the Customs Collector up to a period of 4 months and by the Central Board of Revenue beyond a period of 4 months, if the Customs Collector or the Board, as the case may be, is satisfied that the failure to import the baggage within the time limit was due to circumstances beyond the passenger's control and that the goods were the property of, and in the possession of, the passenger abroad before he left for India.

7. Notwithstanding anything to the contrary in these rules *bona fide* baggage shall include—

- (a) the personal effects of a passenger or a seaman who dies on the voyage to India, and
- (b) articles imported by a passenger and proved to the satisfaction of the Customs Collector to have belonged to his deceased wife or other deceased member of the family who was dependent on him at the time of death:

Provided that the effects or articles are such that they would have been passed free if the deceased person had been a passenger and they had accompanied that person.

8. The baggage rules published with the Notification of the Central Board of Revenue No. 47 Customs, dated the 7th July, 1956 are hereby repealed.

[No. 296.]

M. A. RANGASWAMY, Secy.